

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION - CINCINNATI

In re: Michael C. Smith : Case No. 1:09-bk-14939
Ethel E. Blakey - Smith : Chapter 13
Judge Hopkins

Debtor(s)

OBJECTION TO PROOF OF CLAIM

Come(s) now the above-named debtor(s), and respectfully object(s) to the Proof of Claim filed by City of Forest Park.

See LBR 3007-1.

Information regarding the objection is as follows:

1. Claimant's name: City of Forest Park
2. Claimant's attorney's address: N/A
3. Date claim filed: 08/25/2009
4. Clerk's claim number: Claim 3-1
5. Grounds for objection: The Creditor's claim for tax years 2000 and should not be viewed as being afforded priority status as a consequence of being due more than three years prior to the date of the bankruptcy petition, and assessed more than 240 days prior to petition date, exclusive of days in prior case plus 90 days 11 USC 507(a)(8)(A)(ii)(II). Accordingly, the total of \$1,118.82 associated with those tax years should be classified as general, unsecured.

WHEREFORE, Debtor(s) request(s) that the claim of the Creditor be disallowed priority status to the extent of \$1,118.82.

Respectfully submitted,

/s/ David A. Kruer
David A. Kruer, Esq. (OH-0038987)
DEARFIELD, KRUEER & COMPANY, LLC
118 W. 5th Street, Suite 101
Covington, KY 41011
(859) 291-7213

NOTICE OF OBJECTION TO CLAIM

An objection to your claim has been filed by the Debtor(s) in this bankruptcy case. **Your claim may be reduced, modified, or eliminated.** You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one. If you do not want the Court to reduce, modify or eliminate your claim, then on or before **thirty (30) days from the date set forth in the certificate of service for the objection to claim**, you must file with the court a response explaining your position by mailing your response by regular U.S. Mail to U.S. Bankruptcy Court, Atrium II, Suite 800, 221 East 4th Street, Cincinnati, Ohio 45202 OR your attorney must file a response using the court's ECF System. The Court must **receive** your response on or before the date above. You must also send a copy of your response either by 1) the court's ECF System or by 2) regular U.S. Mail to the following: Margaret A. Burks, Esq., Chapter 13 Trustee, 600 Vine Street, Suite 2200, Cincinnati, Ohio 45202; U.S. Trustee, 36 East 7th Street, Suite 2030, Cincinnati, Ohio 45202; and Dearfield, Kruer & Company, LLC, 118 West Fifth Street, Suite 101, Covington, Kentucky 41011. If you or your attorneys do not take these steps, the Court may decide that you do not oppose the objection to claim and may enter an order reducing, modifying, or eliminating your claim.

CERTIFICATE OF SERVICE

The Undersigned hereby certifies that a copy of the foregoing has been duly served upon the parties as listed below in accordance with applicable Bankruptcy and Local Rules of Procedure by U.S. Mail or electronic service, if so permitted as to such party, sent this 16th day of March, 2010.

/s/ David A. Kruer
David A. Kruer, Esq. (OH-0038987)

Margaret A. Burks, Esq.
Chapter 13 Trustee
600 Vine Street, Suite 2200
Cincinnati, Ohio 45202

U.S. Trustee
36 East 7th Street, Suite 2030
Cincinnati, Ohio 45202

City of Forest Park
Income Tax Division
1201 West Kemper Road
Forest Park, OH 45240

Michael and Ethel Smith
39 Citadel Drive
Fairfield, OH 45014